



State Board of Equalization

News Release

Vice Chairwoman Betty T. Yee

1st District – San Francisco

Ramon J. Hirsig
Executive Director
www.boe.ca.gov

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**Contact: NR 31-08-Y
Anita Gore
916-327-8988**

Betty T. Yee Announces Tax Relief Also Available in Santa Clara County Due to Wildfires *Santa Cruz County State of Emergency Declared Earlier*

Betty T. Yee, Vice Chairwoman of the State Board of Equalization (BOE), today reminded taxpayers that a State of Emergency was declared in Santa Clara County, making taxpayers eligible for emergency tax relief. A similar proclamation was made for Santa Cruz County earlier. Tax relief may include extending filing return dates, relieving penalties and interest, or replacing copies of records lost to fire damage.

Extension for Filing Returns or Payments

Special relief in the form of a **one-month extension of time to file or pay taxes or fees** is available for:

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| Sales and use taxes | Fuel use taxes (gasoline, diesel, jet fuel tax) |
| Alcoholic beverage taxes | Cigarette and tobacco products taxes |
| Timber yield tax | Interstate user tax |
| Energy resources surcharge | Natural gas surcharge |
| Emergency telephone user surcharge | Covered electronic waste recycling fee |
| Integrated waste management fee | Water Rights Fee |
| Tire recycling fee | Hazardous waste fees |
| Underground storage tank maintenance fee | Oil spill prevention and response fees |
| Childhood lead and occupational poisoning prevention fees | Ballast water management fee |

This relief is available to any taxpayer or fee payer who, as a result of the recent wildfires, cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies.

Relief of Interest and Penalties

Relief from interest and penalties may be provided for those persons who are unable to file their returns or pay taxes and fees due in a timely manner. This relief may be provided in the following programs:

Sales and use taxes, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, timber yield tax, gasoline tax, energy resources and emergency telephone users surcharges, hazardous waste fees, the integrated waste management fee, occupational lead poisoning, underground storage tank maintenance fees, fuel taxes (gasoline, diesel, jet fuel), interstate user tax, childhood lead poisoning prevention fee, insurance tax, natural gas surcharge, ballast water management fee, California tire recycling fee, water rights fee, covered electronic waste recycling fee, and oil spill prevention and response fees.

If requesting an **Extension for Filing Returns** or **Relief of Interest and Penalties**, taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing. The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both on our website at www.boe.ca.gov or by calling us toll-free at **800-400-7115**.

Please note that the relief program for interstate user tax under International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction. For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **800-400-7115** and follow the prompts to Fuel Taxes.

Copies of BOE Tax Records Available

Business owners and fee payers needing to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns filed with the BOE, copies of audits, and permit application forms, please call us toll free at **800-400-7115**.

Property Tax Relief

If your taxable property in Santa Cruz County is damaged or destroyed by the May 2008 fires, you may be eligible for property tax relief. Any claim for relief, including applications for reduced assessment are available from and must be filed with the county assessor. For more information, please contact the Santa Cruz County Assessor's Office at **831-454-2002**.

Vice Chairwoman Betty T. Yee was elected to her post in November 2006. Her district includes many of California's coastal counties, from Del Norte to Santa Barbara, and includes the entire San Francisco Bay Area.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

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